

65 February 28, 2023

SOUTH PASADENA UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2022-2023-10



CELIA ZAVALA
EXECUTIVE OFFICER

**RESOLUTION OF THE GOVERNING BOARD OF THE
SOUTH PASADENA UNIFIED SCHOOL DISTRICT CALLING AN ELECTION FOR
APPROVAL OF AN EDUCATION PARCEL TAX, ESTABLISHING SPECIFICATIONS OF
THE ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH OTHER
ELECTIONS OCCURRING ON MAY 2, 2023**

RESOLVED by the Board of Education ("Board") of the South Pasadena Unified School District ("District"), a school district of the County of Los Angeles (the "County"), State of California (the "State"), that:

WHEREAS, thanks to excellent teachers, challenging academic programs and strong support from the community, the District's award-winning schools rank among the best in the State; and

WHEREAS, the District's excellent teachers and school employees are committed to ensuring all students possess the academic and professional skills required to succeed in college and future careers; and

WHEREAS, the District is dependent on the State for most of its funding, which comes from the State's Local Control Funding Formula; and

WHEREAS, the State ranks 36th of 50 states in funding for public education and the District receives the among lowest per student funding in the County; and

WHEREAS, over 80% of District expenditures go to employing teachers, principals, counselors, specialists and other school employees and the remainder of the budget is spent on technology, books, instructional materials, supplies, equipment, school maintenance and other services to support students, teachers and staff; and

WHEREAS, the Board believes that having a great teacher in the classroom is the most important element of providing a quality education and qualified and experienced teachers help District schools maintain high-quality core academic programs in science, technology, engineering, reading, writing, arts, and music; and

WHEREAS, the State provides only enough money for a *basic* education and supplemental locally controlled funding is needed to support advanced, high quality academic programs in science, technology, engineering, music and the arts; and

WHEREAS, since first approved by local voters in 2009, locally controlled funding from the District's voter-approved parcel tax has been crucial for maintaining high quality academic programs and retaining highly qualified teachers; and

WHEREAS, unless renewed by two-thirds of local voters, approximately \$3 million in annual parcel tax funding is set to automatically expire and our schools would have to cut 25 teacher positions, counselors and support staff, eliminate many academic programs, and increase class sizes; and

WHEREAS, the Board believes that local parcel tax funding must be renewed to protect quality education available to local students and make District schools less dependent on the State for funding; and

WHEREAS, funding from a renewed school parcel tax must be controlled locally and cannot be taken away by the State; and

WHEREAS, the proposed school parcel tax renewal measure is temporary, will automatically expire in seven years and cannot be renewed without voter approval; and

WHEREAS, the proposed parcel tax renewal measure continues to offer an optional exemption for seniors and low-income people with disabilities, the only exemptions allowed by law, and are designed to ensure the cost is not a burden to those on fixed incomes; and

WHEREAS, the proposed parcel tax renewal measure requires fiscal accountability protections including an independent citizens' oversight committee, annual audits and mandatory public disclosure to provide transparency and ensure funds are spent as promised; and

WHEREAS, the Board believes that, even if residents do not have school-age children, supporting quality education in local schools is a wise investment that improves the quality of life in the District and protects the value of homes in the community; and

WHEREAS, California Constitution, Article XIII A, section 4 and Government Code sections 50075 et seq. authorizes the District, upon approval of two-thirds of the electorate, to levy qualified special taxes on real property in the District for the purpose of providing quality educational programs in the District and other lawful purposes of the District; and

WHEREAS, in the judgment of this Board, following a public hearing and comment, it is advisable to request that the Los Angeles County Superintendent of Schools call an election and submit to the voters of the District the question of whether the District shall levy a qualified special tax within the District, for the purpose of raising revenue for the District; and

WHEREAS, pursuant to the provisions of the Elections Code, including but not limited to Elections Code section 4108, a school district may, by resolution of its governing board, conduct any election by all mailed ballots in accordance with the laws governing all mailed ballot elections; and

WHEREAS, pursuant to the Education Code and Elections Code such election may be completely or partially consolidated with any other election held on the same day and in the same territory or territory that is in part the same.

NOW, THEREFORE, IT IS DETERMINED AND ORDERED as follows:

Section 1. Recitals. The Board hereby finds and determines that the foregoing recitals are true and correct.

Section 2. Resolution Constitutes Order of Election. This resolution shall constitute an order of election pursuant to the Education Code to the Los Angeles County Superintendent of Schools ("County Superintendent") to call an all mailed ballot election within the boundaries of the District on May 2, 2023.

Section 3. Date and Purpose of Measure. Pursuant to the California Constitution and Government Code, an all mailed ballot election shall be held within the boundaries of the District on Tuesday, May 2, 2023, for the purpose of voting on a measure ("Measure") which will be presented to voters in substantially the form attached hereto as **Exhibit A**,

containing the question of whether the District shall impose a qualified special tax for the educational purposes stated therein. In addition, the full text of the Measure ("Full Ballot Text") shall appear in the ballot pamphlet in substantially the form attached hereto as **Exhibit B**.

Section 4. Collection of the Tax. Beginning July 1, 2025, if adopted by voters, the qualified special tax shall be collected by the County of Los Angeles Treasurer-Tax Collector (County Tax Collector), at the same time, in the same manner, and subject to the same penalties as *ad valorem* property taxes collected by the County Tax Collector. Unpaid special taxes shall bear interest at the same rate as the rate for unpaid *ad valorem* property taxes until paid. With respect to all general property tax matters within its jurisdiction, the County Tax Collector shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax, including the exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as "Measure S" in February, 2018, which shall continue to be levied until June 30, 2025.

Section 5. Authority for Ordering Election. The authority for ordering the election is contained in the Education Code, Elections Code, Government Code, and California Constitution, including but not limited to Elections Code section 4108.

Section 6. Authority for Specifications. The authority for the specification of this election order is contained in the Education Code.

Section 7. Resolution to County Officials. The Secretary to the Board is hereby directed to cause certified copies of this Resolution and order to be delivered no later than February 1, 2023, to the County Superintendent, the Los Angeles County Registrar of Voters ("Registrar"), and the Clerk of the Board of Supervisors of Los Angeles County ("Board of Supervisors").

Section 8. Formal Notice. The County Superintendent is hereby requested to prepare and execute a Formal Notice of Parcel Tax Election and consolidation order in substantially the form attached hereto as **Exhibit C** (the "Formal Notice"), and to call the election by causing the Formal Notice to be posted in accordance with the applicable law no later than February 1, 2023, or to otherwise cause the notice to be published as permitted by law. The Secretary to the Board, on behalf of and as may be requested by the County Superintendent, is authorized to cause all notices required by law in connection herewith to be published and posted, as the case may be.

Section 9. Conduct of Election.

- (a) *Request to Registrar.* Pursuant to State law, the Registrar is requested to take all steps to hold the election on May 2, 2023, in accordance with law and these specifications. The election shall be held conducted by means of an all mailed ballot election pursuant to the Elections Code, including but not limited to Elections Code section 4108.
- (b) *Voter Pamphlet.* The Registrar is hereby requested to reprint the Full Ballot Text in substantially the form attached hereto as **Exhibit B** in the voter information pamphlet to be distributed to voters pursuant to the Elections

Code. In the event the Full Ballot Text will not be reprinted in the voter information pamphlet in its entirety, the Registrar is hereby requested to print, immediately below the impartial analysis of the Measure, in no less than 10-point boldface type, a legend substantially as follows:

"The above statement is an impartial analysis of Measure _____. If you desire a copy of the Measure, please call the Los Angeles County Registrar of Voters at {phone number} and a copy will be mailed at no cost to you."

- (c) *Consolidation.* The County Superintendent and the Board of Supervisors are hereby requested to consolidate the election ordered hereby with any and all other elections as may be held on the same day in the same territory or in territory that is in part the same and conducted in the manner prescribed by Elections Code section 10418.
- (d) *Canvass and Declaration of Results.* The Board of Supervisors is authorized to canvass the returns of the election and declare the result pursuant to the Elections Code.
- (e) *Cost of Election.* The District will reimburse the Registrar and the County of Los Angeles for costs associated with the election as required by law.

Section 10. Appropriations Limit. The Board shall provide in each year for an increase in the District's appropriations limit as shall be necessary to ensure that the proceeds of the special tax may be spent for the authorized purposes.

Section 11. Ballot Arguments. The Board President and/or their designees are hereby authorized to prepare and file with the Registrar any ballot argument prepared in connection with the election, including a rebuttal argument, each within the time established by the Registrar, which shall be considered the official ballot arguments of the Board as sponsor of the Measure and to take all necessary action to prevent inclusion of false and/or misleading information in ballot materials related to the Measure.

Section 12. Official Actions. The District Superintendent, Board President, or their designees are hereby authorized to execute any other document and to perform all acts necessary to place the Measure on the ballot, including making alterations to the Measure and Full Ballot Text stated in **Exhibits A and B** hereto, and to this Resolution, to comply with requirements of law and election officials or which are, in the judgment of the Superintendent and/or Board President, in the best interests of the District.

Section 13. Effective Date. This Resolution shall take effect from and after its adoption.

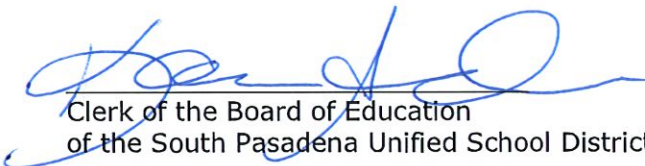
The foregoing resolution was introduced by Board Member Kipke,
who moved its adoption, seconded by Board Member Robb, and adopted on
January 30, 2023 by the following vote:

AYES: 5
NOES: 0
ABSENT: 0



President of the Board of Education
of the South Pasadena Unified School District

ATTEST:



Clerk of the Board of Education
of the South Pasadena Unified School District

EXHIBIT A

Summary of Measure

The Measure shall be summarized in the following form, and the County of Los Angeles Registrar of Voters is requested to cause this summary of the Measure to appear on the ballot:

***** Begin Summary Text *****

To continue local funding to attract and retain highly qualified teachers, support advanced programs in math, science, reading, writing, engineering, technology, music and arts, and maintain manageable class sizes, shall South Pasadena Unified School District's measure renewing the current expiring school parcel tax for 7 years at the rate of \$474 per parcel be adopted, with annual inflation adjustments, senior exemptions, independent citizen oversight, and continuing \$3,000,000 in annual school funding that cannot be taken away by the State?

***** End Summary Text *****

EXHIBIT B

Full Ballot Text

***** Begin Full Ballot Text *****

South Pasadena Quality Education Protection and Local Control Measure

Measure ____

[letter designation to be assigned by Los Angeles County Registrar of Voters]

Thanks to excellent teachers, challenging academic programs and strong support from the community, South Pasadena Unified School District's (the "District") award-winning schools rank among the best in the State.

The District's excellent teachers and school employees are committed to ensuring all students possess the academic and professional skills required to succeed in college and future careers.

The District is dependent on the State of California (the "State") for most of its funding, which comes from the State's Local Control Funding Formula.

The State ranks 36th of 50 states in funding for public education and the District receives the among lowest per student funding in Los Angeles County.

Over 80% of District expenditures go to employing teachers, principals, counselors, specialists and other school employees and the remainder of the budget is spent on technology, books, instructional materials, supplies, equipment, school maintenance and other services to support students, teachers and staff.

The District Board of Education (the "Board") believes that having a great teacher in the classroom is the most important element of providing a quality education and qualified and experienced teachers help District schools maintain high-quality core academic programs in science, technology, engineering, reading, writing, arts, and music.

The State provides only enough money for a *basic* education and supplemental locally controlled funding is needed to support advanced, high quality academic programs in science, technology, engineering, music and the arts.

Since first approved by local voters in 2009, locally controlled funding from the District's voter-approved parcel tax has been crucial for maintaining high quality academic programs and retaining highly qualified teachers.

Unless renewed by two-thirds of local voters, approximately \$3 million in annual parcel tax funding is set to automatically expire and our schools would have to cut 25 teacher positions, counselors and support staff, eliminate many academic programs, and increase class sizes.

The Board believes that local parcel tax funding must be renewed to protect quality education available to local students and make South Pasadena schools less dependent on the State for funding.

Funding from a renewed school parcel tax must be controlled locally and cannot be taken away by the State.

The proposed school parcel tax renewal measure is temporary, will automatically expire in seven years and cannot be renewed without voter approval.

The proposed parcel tax renewal measure continues to offer an optional exemption for seniors and low-income people with disabilities, the only exemptions allowed by law, and are designed to ensure the cost is not a burden to those on fixed incomes.

The proposed parcel tax renewal measure requires fiscal accountability protections including an independent citizens' oversight committee, annual audits and mandatory public disclosure to provide transparency and ensure funds are spent as promised.

The Board believes that, even if residents do not have school-age children, supporting quality education in local schools is a wise investment that improves the quality of life in the District and protects the value of homes in the community.

TERMS

The purpose of this Measure is to preserve and continue high-quality education in the District and to fund, in accordance with priorities established by the Board and to the extent of available funds, the following specific programs and services:

- 1) Continue to maintain high-quality academic programs and to attract and retain teachers, counselors, and essential support staff;
- 2) Maintain manageable class sizes at all levels;
- 3) Continue to fund District library and media programs;
- 4) Continue to fund District Visual and Performing Arts programs, counseling, programs, and advanced instruction in core academic areas, including science, technology, engineering, and math;
- 5) Prevent or reduce numerous staff lay-offs, including teachers, counselors, and support staff.

No funds will be spent on administrative salaries or benefits.

A. Amount and Basis of Tax

This qualified special tax shall authorize the District to annually levy a special tax of \$474 per Parcel of Taxable Real Property beginning July 1, 2025, and continuing for a period of seven (7) years. Beginning on July 1, 2026, the rate of the qualified special tax shall be increased by three percent (3%) percent annually to account for inflation. The District shall annually provide the County of Los Angeles Treasurer-Tax Collector ("County Tax Collector") a report indicating the parcel number and amount of tax to be collected on each Parcel of Taxable Real Property.

This qualified special tax is estimated to raise \$3 million in annual local funding for District schools. The amount of annual local funding raised by this qualified special tax will vary from year-to-year due to changes in the number of parcels subject to the levy and the annual adjustment.

"Parcel of Taxable Real Property" is defined as any unit of real property in the District that receives a separate tax bill for *ad valorem* property taxes from the County Tax Collector's Office. All property that is otherwise exempt from or upon which no *ad valorem* property taxes are levied in any year shall also be exempt from the special tax in such year. If more than one adjacent Assessor parcel constitutes a single parcel under the Subdivision Map Act (Government Code section 66410 et seq.), the parcels will be treated as a single Parcel of Taxable Real Property for purposes of the amount of tax due.

If any portion of this definition is deemed contrary to law, the Board declares and the voters by approving the Measure concur, that every other section and part of this definition has independent value, and the Board and voters would have adopted each other section and part hereof regardless of every other section or part hereof. If all sections or parts of this definition are deemed contrary to law, "Parcel of Taxable Real Property" shall be defined as any real property in the District assigned an assessor's parcel number.

This Measure shall not affect the collection of the qualified special taxes authorized by voters as "Measure S" in February, 2018, which shall continue to be levied until June 30, 2025.

B. Exemptions

Under procedures established by the District, including deadlines for submittal of applications, an exemption from payment of the special tax may be granted on any single-family parcel owned by one or more persons who is/are:

1. An individual who will attain 65 years of age prior to July 1 of the tax year and occupying said parcel as their principal residence ("Senior Citizen Exemption"); or,
2. Receiving Supplemental Security Income for a disability, regardless of age, and occupying said parcel as their principal residence ("SSI Exemption"); or
3. Receiving Social Security Disability Insurance benefits, regardless of age, whose yearly income does not exceed 250 percent of the 2012 federal poverty guidelines issued by the United States Department of Health and Human Services, and occupying said parcel as their principal residence ("SSDI Exemption").

Exemptions may be granted based on a one-time application, and exemptions granted under the requirements of prior measures levied by the District will not require re-approval. Continued exemption is subject to the District's right to verify a property owner's continued eligibility with the requirements under which they were granted an exemption.

The District shall annually provide to the County Tax Collector or other appropriate County official a list of parcels that the District has approved for an exemption.

C. Claims / Exemption Procedures

With respect to all general property tax matters within its jurisdiction, the County Tax Collector or other appropriate County tax official shall make all final determinations of tax exemption or relief for any reason, and that decision shall be final and binding. With respect to matters specific to the levy of the special tax including any exemptions, the application of the definition of "Parcel of Taxable Real Property" to any parcel(s), the legality

or validity of the special tax, or any other disputed matter specific to the application of the special tax, the decisions of the District shall be final and binding. The procedures described herein, and any additional procedures established by the District shall be the exclusive claims procedure for claimants seeking an exemption, refund, reduction, or re-computation of the special tax. Whether any particular claim is to be resolved by the District or by the County shall be determined by the District, in coordination with the County as necessary.

D. Appropriations Limit

Pursuant to California Constitution Article XIII B and applicable laws, the appropriations limit for the District will be adjusted periodically by the aggregate sum collected by levy of this qualified special tax.

E. Mandatory Accountability Protections

1. *Specific Purposes.* The proceeds of the special tax shall be applied only to the specific purposes identified above. The proceeds of the special tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the District.
2. *Annual Reports.* No later than December 31 of each year while the tax is in effect, the District shall prepare and file with the Board a report detailing the amount of funds collected and expended, and the status of any project authorized to be funded by this Measure. The report may relate to the calendar year, fiscal year, or other appropriate annual period, and may be incorporated into or filed with the annual budget, audit, or other appropriate routine report to the Board.
3. *Independent Citizens' Oversight Committee.* The Board shall provide for the creation of an independent citizens' oversight committee to oversee expenditure of the funds collected pursuant to the Measure to ensure that moneys raised under this Measure are spent only for the purposes described in this Measure. The Board shall provide for the composition, duties, and other necessary information regarding the committee's formation and operation and shall have the option to extend the existing parcel tax or other independent citizen oversight committee and its membership to serve as the independent citizen oversight committee for this Measure.

F. Protection of Funding

Current law forbids any decrease in State or federal funding to the District resulting from the adoption of qualified special tax. However, if any such funding is reduced or affected because of the adoption of this local funding measure, then the Board may reduce the amount of the special taxes levied as necessary in order to restore such State or federal funding and/or maximize the District's fiscal position for the benefit of the educational program. As a result, whether directly or indirectly, no funding from this measure may be taken away by the State or federal governments.

G. Severability

The Board hereby declares, and the voters by approving this Measure concur, that every section and part of this Measure has independent value, and the Board and the voters would have adopted each provision hereof regardless of every other provision hereof. Upon

approval of this Measure by the voters, should any part of the Measure or taxing formula be found by a court of competent jurisdiction to be invalid for any reason, all remaining parts of the Measure or taxing formula hereof shall remain in full force and effect to the fullest extent allowed by law.

***** End Full Ballot Text *****

EXHIBIT C

Formal Notice Of Special Tax Election

[For Use by County Superintendent]

NOTICE IS HEREBY GIVEN to the qualified electors of South Pasadena Unified School District of Los Angeles County, California, that in accordance with the provisions of the Education Code and the Government Code of the State of California, an all mailed ballot election will be held on May 2, 2023, for the purpose of submitting to the qualified electors of the District the measure summarized as follows:

To continue local funding to attract and retain highly qualified teachers, support advanced programs in math, science, reading, writing, engineering, technology, music and arts, and maintain manageable class sizes, shall South Pasadena Unified School District's measure renewing the current expiring school parcel tax for 7 years at the rate of \$474 per parcel be adopted, with annual inflation adjustments, senior exemptions, independent citizen oversight, and continuing \$3,000,000 in annual school funding that cannot be taken away by the State?

By execution of this formal Notice of Election the Los Angeles County Superintendent of Schools orders consolidation of the election with such other elections as may be held on the same day in the same territory or in territory that is in part the same.

The Los Angeles County Superintendent of Schools, by this Notice of Election, has called the election pursuant to a Resolution and Order of the Governing Board of the South Pasadena Unified School District adopted January 30, 2023, in accordance with the provisions of Education Code sections 5302, 5325 and 5361 and Elections Code section 4108.

IN WITNESS WHEREOF, I have hereunto set my hand this day, _____,
2023.

County Superintendent of Schools
Los Angeles County, California

RECEIVED

By Tonya Terry at 9:45 am, Feb 01, 2023